

FYE 2009 Review - Annual Financial Report

School District: Franklin County
 Audit Firm Name: Critchfield & Critchfield
 Date: 2/15/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	16,532,953.18	16,423,321.64	109,631.54	16,423,321.00	0.64	
Revenue (State) - 3900 (On-Behalf Payments)	7,788,822.00	7,720,820.00	68,002.00	0.00	7,720,820.00	
Revenue (State) - 3XXX (Not 3900)	18,237,326.69	18,214,810.69	22,516.00	25,935,631.00	-7,720,820.31	
Revenue (Federal) - 4XXX	29,615.02	27,933.55	1,681.47	27,934.00	-0.45	
Total Revenues	42,588,716.89	42,386,885.88	201,831.01	42,386,886.00	-0.12	
Expenditures-Not including Transfers Out or On Behalf	33,840,226.19	33,292,085.15	548,141.04	41,012,906.00	-7,720,820.85	
Expenditures-On Behalf	7,788,822.00	7,720,820.00	68,002.00	0.00	7,720,820.00	
Total Expenditures	41,629,048.19	41,012,905.15	616,143.04	41,012,906.00	-0.85	
Excess (Deficiency) of Revenues Over Expenditures	959,668.70	1,373,980.73	-414,312.03	1,373,980.00	0.73	
Other Financing Sources - Not Transfers In	574.05	574.05	0.00	574.00	0.05	
Other Financing Sources - Transfers In Only - 52XX Transfers	365,814.61	365,814.61	0.00	391,079.00	-25,264.39	Difference to be determined
Other Financing Uses - Not Transfers Out	580,737.32	0.00	580,737.32	0.00	0.00	
Other Financing Uses - Transfers Out Only	144,580.00	144,580.00	0.00	725,317.00	-580,737.00	Difference to be determined
Total Other Financing Sources, Uses and Transfers	-358,928.66	221,808.66	-580,737.32	-333,664.00	555,472.66	
Net Change in Fund Balance	600,740.04	1,595,789.39	-995,049.35	1,040,316.00	555,473.39	
Beginning Fund Balance - July 1	2,034,375.30	2,034,375.30	0.00	2,034,375.00	0.30	
Ending Balance - June 30	2,635,115.34	3,630,164.69	-995,049.35	3,074,691.00	555,473.69	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	7,788,822.00	7,720,820.00	68,002.00	0.00	7,720,820.00	On behalf payments are not reported separately in the audit report
On-Behalf Expenditures by Fund	7,788,822.00	7,720,820.00	68,002.00	0.00	7,720,820.00	On behalf payments are not reported separately in the audit report
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	60,378.91	60,378.91	0.00	60,379.00	-0.09	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,372,179.61	2,379,494.37	-7,314.76	2,379,494.00	0.37	
Revenue (Federal) – 4XXX	2,682,377.04	2,693,828.43	-11,451.39	2,693,828.00	0.43	
Total Revenues	5,114,935.56	5,133,701.71	-18,766.15	5,133,701.00	0.71	
Expenditures-Not including Transfers Out and not 0280	5,172,294.17	5,191,060.32	-18,766.15	5,191,060.00	0.32	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,172,294.17	5,191,060.32	-18,766.15	5,191,060.00	0.32	
Excess (Deficiency) of Revenues Over Expenditures	-57,358.61	-57,358.61	0.00	-57,359.00	0.39	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	114,580.00	114,580.00	0.00	114,580.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	25,264.00	25,264.00	0.00	57,221.00	-31,957.00	Difference to be determined
Total Other Financing Sources, Uses and Transfers	89,316.00	89,316.00	0.00	57,359.00	31,957.00	
Net Change in Fund Balance	31,957.39	31,957.39	0.00	0.00	31,957.39	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	31,957.39	31,957.39	0.00	0.00	31,957.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	535,324.00	535,324.00	0.00	535,324.00	0.00	
Total Revenues	535,324.00	535,324.00	0.00	535,324.00	0.00	
Expenditures-Not including Transfers Out	118,632.50	104,221.64	14,410.86	104,222.00	-0.36	
Total Expenditures	118,632.50	104,221.64	14,410.86	104,222.00	-0.36	
Excess (Deficiency) of Revenues Over Expenditures	416,691.50	431,102.36	-14,410.86	431,102.00	0.36	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	300,000.00	300,000.00	0.00	518,400.00	-218,400.00	Difference to be determined
Total Other Financing Sources, Uses and Transfers	-300,000.00	-300,000.00	0.00	-518,400.00	218,400.00	
Net Change in Fund Balance	116,691.50	131,102.36	-14,410.86	-87,298.00	218,400.36	
Beginning Fund Balance - July 1	604,560.61	604,560.61	0.00	604,561.00	-0.39	
Ending Balance - June 30	721,252.11	735,662.97	-14,410.86	517,263.00	218,399.97	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	3,170,851.00	3,170,851.00	0.00	3,170,851.00	0.00	
Revenue (State) – 3XXX	646,006.00	646,006.00	0.00	646,006.00	0.00	
Total Revenues	3,816,857.00	3,816,857.00	0.00	3,816,857.00	0.00	
Expenditures-Not including Transfers Out	3,680,978.33	0.00	3,680,978.33	0.00	0.00	
Total Expenditures	3,680,978.33	0.00	3,680,978.33	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	135,878.67	3,816,857.00	-3,680,978.33	3,816,857.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	3,680,978.33	-3,680,978.33	3,680,978.00	0.33	
Total Other Financing Sources, Uses and Transfers	0.00	-3,680,978.33	3,680,978.33	-3,680,978.00	-0.33	
Net Change in Fund Balance	135,878.67	135,878.67	0.00	135,879.00	-0.33	
Beginning Fund Balance - July 1	791,539.47	791,539.47	0.00	791,539.00	0.47	
Ending Balance - June 30	927,418.14	927,418.14	0.00	927,418.00	0.14	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.15	41,864.64	-41,864.49	41,865.00	-0.36	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.15	41,864.64	-41,864.49	41,865.00	-0.36	
Expenditures-Not including Transfers Out	1,368,072.64	1,482,686.94	-114,614.30	1,482,687.00	-0.06	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,368,072.64	1,482,686.94	-114,614.30	1,482,687.00	-0.06	
Excess (Deficiency) of Revenues Over Expenditures	-1,368,072.49	-1,440,822.30	72,749.81	-1,440,822.00	-0.30	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	300,000.00	518,400.00	-218,400.00	518,400.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	300,000.00	300,000.00	0.00	300,000.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	218,400.00	-218,400.00	218,400.00	0.00	
Net Change in Fund Balance	-1,368,072.49	-1,222,422.30	-145,650.19	-1,222,422.00	-0.30	
Beginning Fund Balance - July 1	2,127,390.52	2,127,390.52	0.00	2,127,390.00	0.52	
Ending Balance - June 30	759,318.03	904,968.22	-145,650.19	904,968.00	0.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	1,503,358.00	-1,503,358.00	Difference to be determined
Total Revenues	0.00	0.00	0.00	1,503,358.00	-1,503,358.00	
Expenditures - Not Including Transfers Out	0.00	5,765,073.65	-5,765,073.65	5,765,073.00	0.65	
Total Expenditures	0.00	5,765,073.65	-5,765,073.65	5,765,073.00	0.65	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-5,765,073.65	5,765,073.65	-4,261,715.00	-1,503,358.65	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	4,261,715.65	-4,261,715.65	4,261,715.00	0.65	
Other Financing Uses - Not Transfers Out	0.00	5,765,073.65	-5,765,073.65	0.00	5,765,073.65	Program error - included twice by AFR
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	-1,503,358.00	1,503,358.00	4,261,715.00	-5,765,073.00	
Net Change in Fund Balance	0.00	-7,268,431.65	7,268,431.65	0.00	-7,268,431.65	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	-7,268,431.65	7,268,431.65	0.00	-7,268,431.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	52,055,833.60	51,914,633.23	141,200.37	53,417,991.00	-1,503,357.77	
Total Expenditures - Governmental Funds	51,969,025.83	53,555,947.70	-1,586,921.87	53,555,948.00	-0.30	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	86,807.77	-1,641,314.47	1,728,122.24	-137,957.00	-1,503,357.47	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-569,612.66	-4,954,811.67	4,385,199.01	4,432.00	-4,959,243.67	
Net Change in Fund Balance - Governmental Funds	-482,804.89	-6,596,126.14	6,113,321.25	-133,525.00	-6,462,601.14	
Beginning Fund Balance - July 1 - Governmental Funds	5,557,865.90	5,557,865.90	0.00	5,557,865.00	0.90	
Ending Fund Balance - June 30 - Governmental Funds	5,075,061.01	-1,038,260.24	6,113,321.25	5,424,340.00	-6,462,600.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,183,814.46	1,183,814.46	0.00	1,183,814.00	0.46	
Total Operating Revenues	1,183,814.46	1,183,814.46	0.00	1,183,814.00	0.46	
Expenditures-Not including Transfers Out or On-behalf	2,498,801.42	2,661,738.61	-162,937.19	2,822,413.00	-160,674.39	
Expenditures-On Behalf	160,675.00	160,675.00	0.00	0.00	160,675.00	
Expenditures - Depreciation Only (Fund 81)	57,590.93	85,677.89	-28,086.96	85,678.00	-0.11	
Total Operating Expenses	2,717,067.35	2,908,091.50	-191,024.15	2,908,091.00	0.50	
Operating Income (Loss)	-1,533,252.89	-1,724,277.04	191,024.15	-1,724,277.00	-0.04	
Non-Operating Revenue - Interest Income Only (Local) - 1510	608.88	608.88	0.00	609.00	-0.12	
Revenue (State) - 3XXX	29,129.00	29,129.00	0.00	189,804.00	-160,675.00	
Revenue (State) - 3900 (On-Behalf Payments)	160,675.00	160,675.00	0.00	0.00	160,675.00	
Donated Commodities - 4550	0.00	160,954.00	-160,954.00	160,954.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,318,084.00	1,318,084.00	0.00	1,318,084.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	1,104.00	-1,104.00	Difference to be determined
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,508,496.88	1,669,450.88	-160,954.00	1,668,347.00	1,103.88	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	225,759.00	-225,759.00	Difference to be determined
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	225,759.00	-225,759.00	
Change in Net Assets	-24,756.01	-54,826.16	30,070.15	169,829.00	-224,655.16	
Beginning Net Assets - July 1	164,130.27	164,130.27	0.00	164,130.00	0.27	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	363,535.00	-363,535.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	139,374.26	109,304.11	30,070.15	697,494.00	-588,189.89	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	335,800.51	335,541.01	259.50	702,323.00	-366,781.99	Difference to be determined
Total Operating Revenues	335,800.51	335,541.01	259.50	702,323.00	-366,781.99	
Expenditures-Not including Transfers Out	334,999.30	343,298.02	-8,298.72	636,230.00	-292,931.98	Difference to be determined
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	334,999.30	343,298.02	-8,298.72	636,230.00	-292,931.98	
Operating Income (Loss)	801.21	-7,757.01	8,558.22	66,093.00	-73,850.01	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	50,228.00	-50,228.00	
Revenue (State) - 3900 (On-Behalf Payments)	50,228.00	50,228.00	0.00	0.00	50,228.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	50,228.00	50,228.00	0.00	50,228.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	16,894.00	16,894.00	0.00	33,857.00	-16,963.00	Difference to be determined
Net Transfers In (Out)	16,894.00	16,894.00	0.00	-33,857.00	50,751.00	
Net Income (Loss)	67,923.21	59,364.99	8,558.22	82,464.00	-23,099.01	
Beginning Net Assets - July 1	61,608.08	61,608.08	0.00	85,771.00	-24,162.92	Difference to be determined
Ending Net Assets - June 30	129,531.29	120,973.07	8,558.22	168,235.00	-47,261.93	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	335,827.85	335,827.85	0.00	259,720.00	76,107.85	Classification difference between audit and AFR
Total Operating Revenues	335,827.85	335,827.85	0.00	259,720.00	76,107.85	
Expenditures-Not including Transfers Out	458,005.33	461,108.04	-3,102.71	461,137.00	-28.96	Difference is immaterial
Total Operating Expenses	458,005.33	461,108.04	-3,102.71	461,137.00	-28.96	
Operating Income (Loss)	-122,177.48	-125,280.19	3,102.71	-201,417.00	76,136.81	
Operating Revenue - Interest Income Only (Local) - 1510	2,969.28	3,485.66	-516.38	3,486.00	-0.34	
Revenue (State) - 3XXX	0.00	0.00	0.00	60,806.00	-60,806.00	
Revenue (State) - 3900 (On-Behalf Payments)	60,806.00	60,806.00	0.00	0.00	60,806.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	76,108.00	-76,108.00	Classification difference between audit and AFR
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	63,775.28	64,291.66	-516.38	140,400.00	-76,108.34	
Other Financing Sources - Transfers In Only - 52XX Transfers	30,000.00	30,000.00	0.00	30,000.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	30,000.00	30,000.00	0.00	30,000.00	0.00	
Net Income (Loss)	-118,402.20	-120,988.53	2,586.33	-31,017.00	-89,971.53	
Beginning Net Assets - July 1	265,219.84	265,219.84	0.00	277,751.00	-12,531.16	Difference to be determined
Ending Net Assets - June 30	146,817.64	144,231.31	2,586.33	246,734.00	-102,502.69	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	150,953.02	150,953.02	0.00	0.00	150,953.02	Differences to be determined - related to other daycare funds
Total Operating Revenues	150,953.02	150,953.02	0.00	0.00	150,953.02	
Expenditures-Not including Transfers Out	134,053.89	134,053.89	0.00	0.00	134,053.89	Differences to be determined - related to other daycare funds
Total Operating Expenses	134,053.89	134,053.89	0.00	0.00	134,053.89	
Operating Income (Loss)	16,899.13	16,899.13	0.00	0.00	16,899.13	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	16,963.22	16,963.22	0.00	0.00	16,963.22	Differences to be determined - related to other daycare funds
Net Transfers In (Out)	-16,963.22	-16,963.22	0.00	0.00	-16,963.22	
Net Income (Loss)	-64.09	-64.09	0.00	0.00	-64.09	
Beginning Net Assets - July 1	18,996.03	18,996.03	0.00	0.00	18,996.03	Differences to be determined - related to other daycare funds
Ending Net Assets - June 30	18,931.94	18,931.94	0.00	0.00	18,931.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	2,006,395.84	2,006,136.34	259.50	2,145,857.00	-139,720.66	
Total Operating Expenses - Proprietary Funds	3,644,125.87	3,846,551.45	-202,425.58	4,005,458.00	-158,906.55	
Operating Income (Loss) - Proprietary Funds	-1,637,730.03	-1,840,415.11	202,685.08	-1,859,601.00	19,185.89	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,622,500.16	1,783,970.54	-161,470.38	1,858,975.00	-75,004.46	
Net Transfers In (Out) - Proprietary Funds	29,930.78	29,930.78	0.00	221,902.00	-191,971.22	
Net Income (Loss) - Proprietary Funds	14,700.91	-26,513.79	41,214.70	221,276.00	-247,789.79	
Net Assets, July 1, 2008 - Proprietary Funds	244,734.38	244,734.38	0.00	891,187.00	-646,452.62	
Net Assets, June 30, 2009 - Proprietary Funds	259,435.29	218,220.59	41,214.70	1,112,463.00	-894,242.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	855.74	855.74	0.00	0.00	855.74	No statement of revenues or expenditures for Agency Funds in the audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	855.74	855.74	0.00	0.00	855.74	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	855.74	855.74	0.00	0.00	855.74	
Beginning Net Assets - July 1	39,440.44	39,440.44	0.00	0.00	39,440.44	
Ending Net Assets - June 30	40,296.18	40,296.18	0.00	0.00	40,296.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	855.74	855.74	0.00	0.00	855.74	Differences explained above
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	855.74	855.74	0.00	0.00	855.74	
Beginning Net Assets July 1 - Fiduciary Funds	39,440.44	39,440.44	0.00	0.00	39,440.44	
Ending Net Assets - June 30 - Fiduciary Funds	40,296.18	40,296.18	0.00	0.00	40,296.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	160,675.00	160,675.00	0.00	0.00	160,675.00	On behalf payments are not reported seperately in the audit report
Fund 51 - On-Behalf Expenditures	160,675.00	160,675.00	0.00	0.00	160,675.00	On behalf payments are not reported seperately in the audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,692,715.29	2,935,267.79	-242,552.50	2,935,268.00	-0.21	See audit report, page 27, note D
Depreciation Expense - Fund 81	57,590.93	85,677.89	-28,086.96	89,977.00	-4,299.11	See audit report, page 27, note D - difference to be determined

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	8,060,531.00	7,992,529.00	68,002.00	7,992,529.98	-0.98	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 32, note M - \$7,992,529
On-Behalf Payments (Audit - KDE Web)	-8,060,531.00	-7,992,529.00	-68,002.00	-7,992,529.98	0.98	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	